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United Kingdom
INTERNATIONAL TRADE

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This country-specific Q&A provides an overview of international trade laws and regulations applicable in United Kingdom.

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UNITED KINGDOM
INTERNATIONAL TRADE

1. What has been your jurisdiction's historical level of interaction with the WTO (e.g. membership date for the GATT/WTO, contribution to initiatives, hosting of Ministerials, trade policy reviews)?

The UK has an extensive history with both the GATT and the WTO. It was one of the original contracting parties to the GATT on 1 January 1948. The third GATT negotiating round (focusing on tariff reductions) was held in Torquay, England from 1950-1951. Sir Eric Wyndham-White, a British economist, was the first Executive Secretary (1948-1965) and then the first Director-General (1965-1968) of the GATT and played a key role in the development of GATT as an institution as well as the early negotiation rounds. Following the UK's accession to the European Communities in 1973, it was generally represented at the GATT by the European Commission (in line with the Common Commercial Policy).

The UK has been a member of the WTO since 1 January 1995, where it was again represented by the European Commission until its withdrawal from the EU on 31 January 2020 ("**Brexit**"). While an EU member state, the UK continued to play an active role in supporting various WTO initiatives, including the Trade Facilitation Agreement, the expansion of the Information Technology Agreement, critical mass initiatives at Ministerial Conferences, and Aid-for-Trade. The UK took up its independent seat at the WTO in February 2020, and has taken an active role in WTO committees, meetings of the General Council, the 12th Ministerial Conference in Geneva, disputes and negotiations (including negotiations for the Agreement on Fisheries Subsidies).

The UK has yet to undergo a trade policy review in its independent capacity.

2. Are there any WTO agreements to which your jurisdiction is not party (e.g. Government Procurement Agreement)? Is your jurisdiction seeking to accede to these agreements?

The UK is a party to the standard multilateral WTO Agreements, as well as the Government Procurement Agreement (as amended), the Agreement on Trade in Civil Aircraft, the Information Technology Agreement ("**ITA**") and the ITA Expansion Agreement, and the Agreement on Trade in Pharmaceutical Products.

The UK has also accepted the 2005 Protocol Amending the TRIPS Agreement, the 2014 Protocol concerning the Trade Facilitation Agreement, and the 2015 Protocol to the Agreement on Trade in Civil Aircraft.

The UK has yet to accept the Agreement on Fisheries Subsidies, but the UK Government has stated that it "considers it important to ratify and accept the Agreement as soon as possible".

The UK is not party to the Multi-Party Interim Appeal Arbitration Arrangement ("**MPIA**").

3. Is your jurisdiction participating in any ongoing WTO negotiations (e.g. E-Commerce Joint Initiative) and what has been its role?

The UK has been an active participant in various ongoing WTO negotiations. It is a co-chair of the Informal Working Group on Trade and Gender, and is also a member of the Joint Initiatives on Electronic Commerce, Micro Small and Medium Enterprises ("**MSMEs**"), Investment Facilitation for Development, and Services Domestic Regulation (although the textual negotiations for the latter two have now concluded). It further participates as a member in the Trade and Environmental Sustainability Structured Discussions ("**TESSD**"), the Informal Dialogue on Plastics Pollution and Environmentally Sustainable Plastics Trade ("**IDP**"), and the Fossil Fuel Subsidies Reform initiative. In addition, the UK has taken part in the informal consultations concerning the reform of the dispute settlement system.

4. Has your jurisdiction engaged in the WTO dispute settlement system in the past 5 years? If so, in which disputes and in which capacity (as a party to a dispute or as a third party)?

When it was an EU member state, the European Commission acted on the UK's behalf with respect to WTO dispute settlement. As such, the UK did not participate directly in the WTO dispute settlement system prior to Brexit (even though the US targeted the UK as a respondent in a few cases).

Post-Brexit, the UK has yet to initiate a dispute at the WTO. The UK was, however, named as the respondent in *UK – CfD Local Content (EU)* (DS612). This complaint, which never moved beyond the consultations stage, was brought by the EU in March 2022 and concerned measures relating to the allocation of contracts for difference in low carbon energy generation.

The UK has also participated in/reserved its rights as a third party in 14 WTO disputes, including *India – Tariffs on ICT Goods (Japan)*, *India – Tariffs on ICT Goods (Chinese Taipei)*, *Japan – Products and Technology (Korea)*, *Indonesia – Raw Materials (EU)*, *EU – Safeguard Measures on Steel (Turkey)*, *China – AD/CVD on Barley (Australia)*, *Panama – Import Measures (Costa Rica)*, *EU and Certain Member States – Palm Oil (Malaysia)*, *China – AD/CVD on Wine (Australia)*, *Australia – AD/CVD on Certain Products (China)*, *Russia – Domestic and Foreign Products and Services (EU)*, *China – Goods (EU)*, *China – IPRs Enforcement (EU)* and *EU – CVD/AD on SSCRFP (Indonesia)*.

5. Has your jurisdiction expressed any views on reform of the WTO, in particular, the dispute settlement system and the Appellate Body?

The UK has repeatedly restated its support for the WTO dispute settlement system, and in recent years has expressed concern that WTO Members have not been able to launch the appointment process for new Appellate Body members.

During summer 2023, as part of informal consultations on reform of the dispute settlement system, the UK tabled proposals for a mechanism to monitor and review the dispute settlement system, and for the adjudicative provisions of the dispute settlement mechanism to sunset after a certain number of years unless its mandate was extended by consensus. The proposals proved divisive.

The UK has also been involved with broader WTO reforms. In May 2023, along with 19 other co-sponsoring WTO delegations, the UK released a communication entitled "Improving the operation of WTO bodies to revitalise the WTO's monitoring and deliberative function". It was intended to be an "umbrella paper" covering a range of contemplated issues on procedural and deliberative elements of WTO reform, including: improving the supporting framework of meetings; promoting substantive engagement on WTO-related issues; improving transparency while managing workload; and improving the dialogue on trade concerns.

6. What are the key bilateral and/or regional free trade agreements (FTAs) in force for your jurisdiction and from which dates did they enter into force?

The UK is party to 38 FTAs that are in force or subject to provisional application. These include 33 "continuity" FTAs, which largely seek to reproduce the effects of pre-existing EU trade agreements with non-EU countries following Brexit.

Several "new" agreements that have been negotiated by the UK from scratch are also now in force. Of these, the most significant is the UK-EU Trade and Cooperation Agreement ("**TCA**"), which took provisional effect on 1 January 2021 and entered into force on 1 May 2021. Together with the Windsor Framework (formerly known as the Protocol on Ireland/Northern Ireland), the TCA governs much of the trading relationship between the UK and the EU.

Other significant trade agreements which the UK has concluded since Brexit include: the UK-Australia FTA (entered into force 31 May 2023); the UK-New Zealand FTA (entered into force 31 May 2023); the UK-Japan Comprehensive Economic Partnership Agreement (entered into force 1 January 2021); and the UK-Norway-Iceland-Liechtenstein FTA (provisionally applied from 1 September 2022).

A comprehensive list of all UK trade agreements currently in force is available on the Government's website.

7. Is your jurisdiction currently negotiating any FTAs (or signed any FTAs that have not yet entered into force) and, if any, with which jurisdictions? What are your jurisdiction's priorities in those

negotiations (e.g. consolidating critical mineral supply chains, increasing trade in financial services, etc.)? For both FTAs under negotiation and signed FTAs, when are they expected to enter into force?

The UK is participating in an unusually large number of simultaneous FTA negotiations, including with Canada, the Gulf Cooperation Council ("**GCC**"), India, Israel, Mexico, and Switzerland. Of these, only the GCC and India do not have an existing FTA with the UK. The UK's priorities for these negotiations vary, but include increasing opportunities for UK services exports and supporting innovation and digital trade.

Although the UK and the US had initiated negotiations for an FTA in May 2020, there has been no progress on these negotiations since October 2020.

The UK has also concluded negotiations for the UK's accession to the Comprehensive and Progressive Trans-Pacific Partnership, which is expected to enter into force in the second half of 2024.

8. Which five countries are the biggest trading partners for your jurisdiction in relation to each of exports and imports and which goods or services are particularly important to your jurisdiction's external trade relationships?

According to the UK's Office of National Statistics, the UK's five biggest export markets for goods and services for the year ending 30 June 2023 were (1) the United States (£188.5 billion, or 21.2% of total exports), (2) Germany (£61.1 billion, or 6.9% of total exports), (3) Ireland (£57.7 billion, or 6.5% of total exports), (4) the Netherlands (£57.2 billion, or 6.4% of total exports), and (5) France (£45.7 billion, 5.1% of total exports).

The UK's five biggest import markets for goods and services for the year ending 30 June 2023 were (1) the United States (£121.5 billion, or 13.3% of total imports), (2) Germany (£85.8 billion, or 9.4% of total imports), (3) the Netherlands (£68.4 billion, or 7.5% of total imports), (4) China (£67.5 billion, or 7.4% of total imports), and (5) France (£56.9 billion, or 6.2% of total imports).

Key UK goods exports for the year ending September 2023 included cars, mechanical power generators (intermediate), medicinal and pharmaceutical products, crude oil, refined oil, beverages (including scotch whisky) and tobacco, scientific instruments, aircraft, and non-ferrous metals. The UK's main services exports included financial services, travel services, telecoms, computer and information services, transport services and other business services (including, e.g., legal, accounting, management consulting, architectural and engineering services).

Key UK goods imports for the same period included cars, gas, refined oil, crude oil, medicinal and pharmaceutical products, mechanical power generators (intermediate), miscellaneous electrical goods (intermediate), telecoms and sound equipment (capital), and clothing. The UK's main services imports included travel services, transport services, intellectual property services, financial services, and other business services.

9. What are the three most important domestic and three most important international developments that are likely to have the biggest impact on your jurisdiction's trade profile and priorities?

The three most important domestic developments (save any political developments) that are likely to have the biggest impact on the UK's trade profile and priorities include:

- Increased regulatory divergence from the EU as a result of Brexit, potentially increasing trade barriers, affecting supply chains and leading to increased trade compliance costs (including for imports and exports to Northern Ireland);
- The potential imposition of full customs checks and controls at the UK's border with the EU, which have been repeatedly postponed since Brexit; and
- Whether the UK decides to maintain its current approach to international trade negotiations of simultaneously negotiating multiple FTAs at pace, or moves to a more typical approach focusing on a narrower range of trading partners over a more extended period of time.

The three most important international developments for the UK's trade profile and priorities include:

- The war in Ukraine, which has led to the imposition of extensive trade sanctions against Russia, prompted a broader consideration of the relationship between national security interests and international trade, and affected global energy prices;
- Climate change and net zero commitments, prompting new environmental regulation in

the UK and in its trading partners which have the potential to reshape international supply chains and demand; and
- The potential revisiting of the UK's trading relationship with the EU (although the formal review of the TCA is not scheduled until 2026).

10. Has your jurisdiction taken any specific domestic measures to address sustainability issues in international supply chains, for example in relation to forced labour, human rights and environmental issues? Is it seeking to address these issues in any FTAs or other international agreements?

The main pieces of current UK legislation addressing sustainability issues in international supply chains are the Modern Slavery Act 2015 ("**MSA**") and the Environment Act 2021 ("**EA**"). Section 54 of the MSA requires in scope organisations to publish an annual statement of whether any steps are being taken to address slavery and human trafficking in their supply chain. Schedule 17 of the EA creates a framework (subject to implementation through secondary legislation) to make it illegal for large businesses to use forest-risk commodities that have been grown on land that is illegally occupied or used. There are also plans to introduce a carbon border adjustment mechanism, which is likely to be based on the EU model.

The UK has also sought to address sustainability issues (in particular, labour and human rights issues) in international supply chains through several of the trade agreements that it has entered into since Brexit. For example, the UK-EU TCA includes commitments for both parties to uphold the International Labour Organisation ("**ILO**") core human rights conventions and to not regress from existing levels of rights protections, along with strong enforcement mechanisms providing for penalties in the event of non-compliance. The UK-Japan CEPA includes similar commitments but with more limited enforcement mechanisms. Other UK FTAs entered into since Brexit, such as with Australia and New Zealand, include commitments to endorse the ILO Declaration on labour rights, but they are not enforceable.

With regard to environmental issues, the UK has sought to prioritise climate cooperation within certain of its FTAs. For example, the UK-New Zealand FTA includes an environmental chapter that reaffirms both parties' commitments to the Paris Agreement and their net zero goals. It also sets out clear provisions on preserving the right to regulate for climate and environmental purposes, and encourages trade and investment in low carbon goods, services, and technology.

11. Is your jurisdiction taking any specific domestic measures to promote near-shoring/on-shoring for strategic goods (i.e. domestic subsidies, import tariffs, or export restrictions)? Is it seeking to address these issues in any FTAs or other international agreements?

The UK has only taken limited steps so far in using trade-specific measures to promote near-shoring/on-shoring of strategic goods. For example, the National Semiconductor Strategy concedes that the UK will not seek to compete in advanced silicon manufacturing, but provides that the UK will work with partners to develop a plurilateral approach to semiconductor supply chain resilience with "like-minded nations". It also floats the possibility of "encouraging, and where relevant, requiring companies across the world (alongside those in the UK) to ensure greater resilience in their supply chains […]".

The UK's Critical Minerals Strategy similarly indicates the UK's support for developing a "transparent and diversified supply chain with like-minded countries". In addition, it emphasises the importance of creating a more circular economy for critical minerals in the UK, including through signposting financial support and exploring regulatory interventions to promote re-use, recycling and recovery.

The UK is also seeking to address supply chain resilience for strategic goods at a bilateral level, including through the proposed UK-US Technology Partnership and the UK-South Korea agreement on supply chain resilience. Plans for a UK-US critical minerals trade agreement were also announced in the 8 June 2023 Atlantic Declaration.

12. What is the legal regime governing trade sanctions in your country? Has it evolved in response to ongoing geopolitical developments, such as the on-going crisis in Ukraine?

The legislative framework for UK sanctions is set out in the Sanctions and Anti-Money Laundering Act 2018, which gives UK government ministers the power to make sanctions regulations to impose trade sanctions. Trade sanctions may be found in various of the UK sanctions regimes, with particularly extensive trade sanctions

relating to Russia, Belarus, and North Korea.

UK trade sanctions cover not only the trade in sanctioned goods and technology, but also the provision of ancillary services (including technical assistance, financial assistance and funds, and brokering services) in relation to such goods and technology, and a range of professional and business services.

The Department for Business and Trade (through the Export Control Joint Unit and the Import Licensing Branch) implements trade sanctions and embargoes. HM Revenue and Customs ("**HMRC**") investigates and enforces breaches of trade sanctions (using criminal enforcement powers) and UK Border Force enforces trade sanctions at the UK border. Prosecutions for trade sanctions violations may be carried out by the Crown Prosecution Service ("**CPS**").

Since Russia's invasion of Ukraine, the UK has considerably expanded the categories of goods, technologies, and activities that are subject to trade sanctions. For example, the UK has introduced prohibitions relating to the maritime transportation of certain oil and oil products (subject to a price cap), the provision of certain internet services to or for the benefit of designated persons, and the direct or indirect provision of certain professional and business services to persons connected with Russia and legal advisory services in certain circumstances.

13. Does your jurisdiction use trade remedies and, if so, what remedies are most commonly used? And in which jurisdictions and on which products are they most commonly applied?

Before Brexit, the UK's trade defence measures were handled by the EU. Post-Brexit, the UK has set up an independent trade remedies system, which provides for the imposition of anti-dumping, countervailing/anti-subsidy and safeguard measures.

The work of the UK Trade Remedies Authority ("**TRA**") has to date focused on reviewing the EU trade remedy measures transitioned into UK law following the UK's withdrawal from the EU. The transitioned remedies included 30 anti-dumping measures, 12 anti-subsidy measures, and safeguard measures on 19 of the 26 categories covered by the EU steel safeguards.

As at the time of writing, the TRA's work programme has included 17 transition anti-dumping reviews, eight transition anti-subsidy reviews, and one transition safeguard review (as well as a variety of other reviews relating to transitioned remedies). It has also involved three new dumping investigations and three new subsidisation investigations.

Since Brexit, the country against which the largest number of UK trade remedies has been applied is China. The remedies have included 21 of the 30 transitioned anti-dumping measures and five of the 12 transitioned anti-subsidy measures. All three of the new dumping investigations and two of the three new subsidisation investigations also concern China. In addition, Russia has been the subject of four transitioned anti-dumping measures.

The products for which trade remedies have been most commonly applied – recognising that the UK's trade remedies system is quite new – include steel products and biodiesel products.

14. What is the key legislation relating to anti-dumping duties, countervailing duties and safeguards? What are the authorities responsible for investigating and deciding whether these remedies are applied?

The UK's key trade remedies legislation includes:

- The Trade Act 2021, which establishes the TRA and sets out its duties to provide the Secretary of State with advice, support and assistance.
- The Taxation (Cross-border Trade) Act 2018, which sets out the TRA's functions relating to dumping, subsidisation, and safeguard investigations, as well as the Secretary of State's related powers and duties.
- The Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019, which set out in more detail the substantive and procedural requirements relating to the TRA's dumping and subsidisation investigations.
- The Trade Remedies (Increase in Imports Causing Serious Injury to UK Producers) (EU Exit) Regulations 2019, which set out in more detail the substantive and procedural requirements relating to the TRA's safeguard investigations.
- The Trade Remedies (Reconsideration and Appeals) (EU Exit) Regulations 2019, which set out the mechanism for reconsideration and/or appeal of trade remedy decisions made by the TRA and the Secretary of State.
- The Trade Remedies (Extension of Tariff Rate Quota) (EU Exit) Regulations 2021, which

enable the Secretary of State to make public notice applying tariff rate quotas on certain steel products in the absence of a recommendation from the TRA.
- The Trade Remedies (Review and Reconsideration of Transitioned Trade Remedies) Regulations 2022, which enable the Secretary of State to "call-in" certain reviews or reconsiderations of transitioned remedies, and to determine whether such remedies should be varied, maintained or revoked based on the evidence available.

The key authorities responsible for investigating and deciding whether trade remedies are applied are the TRA and the Secretary of State for Business and Trade. The TRA was established in June 2021 and is an arms-length body of the Department for Business and Trade. From March 2019 until the TRA was established, its functions were fulfilled by the Trade Remedies Investigations Directorate within the Department for International Trade.

The Secretary of State for Business and Trade is also empowered under the UK trade remedies legislation to apply to the TRA to initiate a trade remedies investigation; to accept, reject or request a reassessment of the TRA's recommendations as to whether to apply, suspend, vary or revoke trade remedies in specified circumstances; and to give effect to trade remedies by public notice.

15. What is the process for a domestic business and/or industry to seek trade remedies (i.e. key documentation, evidence required, etc.)? How can foreign producers participate in trade remedies investigations in your jurisdiction?

UK producers of goods may apply to the TRA to initiate a dumping, subsidisation or safeguard investigation.

To make an application, applicants must first register with the Trade Remedies Service at https://www.trade-remedies.service.gov.uk/, then complete and submit the relevant application form.

For dumping and subsidisation investigations, the application must be made by or on behalf of UK industry of like goods (subject to the relevant market share requirements). For safeguard investigations, the application must be made by or on behalf of UK producers of like goods and directly competitive goods (again subject to the relevant market share requirements).

Applicants must also provide sufficient evidence (as applicable, depending on the remedy sought) that: (i) dumping or subsidisation of imports has occurred, or there have been increased quantities of imports, (ii) such dumping or subsidisation has caused or is causing injury to UK industry, or increased imports have caused or are causing serious injury to UK producers, (iii) the relevant market share tests are met.

The TRA will normally notify applicants within 40 days (for dumping or subsidisation investigations) or 30 days (for safeguard investigations) of whether they intend to initiate an investigation based on an application.

Overseas producers of the goods concerned can also participate in trade remedies investigations in the UK as "interested parties". Interested parties are directly involved in TRA investigations and may request hearings or reviews. Interested parties must register with the Trade Remedies Service and should use it to register their interest in the relevant investigation before the relevant deadline.

16. Does your jurisdiction have any special regulations or procedures regarding investigation of possible circumvention or evasion of trade remedies? What are the consequences of circumventing or evading trade remedies?

The TRA may conduct a circumvention review to determine whether an activity is being undertaken to circumvent the application of anti-dumping or anti-subsidy measures. An application to the TRA for a circumvention review may be made by or on behalf of an interested party or at the TRA's own initiative.

Following a circumvention review, the TRA may vary the application of the anti-dumping or countervailing duties concerned to apply to (i) some or all of the goods subject to review, (ii) goods from a third country, or (iii) to additional exporters or importers to address a reorganisation of export patterns and channels of sales. The TRA may also grant exemptions to the measures in question to importers or overseas exporters if specified conditions are met.

17. What are the substantive legal tests in your jurisdiction for the application of remedies? Does your jurisdiction apply a lesser duty rule and/or a public interest test in anti-dumping investigations? Are

there any other notable features of your jurisdiction's trade remedies regime?

Anti-dumping measures may be applied to imported goods if (i) there is dumping of those goods in the UK, (ii) there is injury (including the threat of injury) to a UK industry producing like goods, and (iii) the dumping has caused or is causing such injury.

Anti-subsidy measures may be applied to subsidised imported goods if (i) the goods are subsidised, (ii) there is injury (including the threat of injury) to a UK industry producing like goods, and (iii) the subsidisation has caused or is causing such injury.

Safeguard measures may be applied to imported goods if (i) there is a significant increase in the quantity of goods imported into the UK that was not foreseeable, (ii) there is serious injury (including the threat of serious injury) to UK producers of like or directly competitive products, and (iii) the increase in imports has caused or is causing such serious injury.

Other notable features of the UK's trade remedies regime include:

- In considering whether to accept or reject a recommendation to impose a trade remedy, the Secretary of State must have regard to the TRA's advice on whether the application of the remedy in question is in the economic interest of the UK (the "economic interest test").
- A "lesser duties rule", which requires that trade remedies be set at the minimum level necessary to prevent injury to domestic producers.
- Powers for the Secretary of State to reject certain of the TRA's recommendations, to impose an alternative remedy, and to revoke trade remedies even absent a TRA recommendation, where it is considered to be in the public interest.

18. Is there a domestic right of appeal against the authority's decisions? What is the applicable procedure?

There is a right to apply to the TRA for reconsideration of its decisions, although who is entitled to exercise that right will vary depending on the type of original decision.

Applications for reconsideration must generally be made within one month, beginning on the day after the notice is published or the notice comes into effect, whichever is later (or for decisions that were not published in a notice, one month beginning the day after the applicant is notified of the decision). Applications for reconsideration must include the grounds for reconsideration, details of the applicant's eligibility to apply for reconsideration, and the outcome sought (although the TRA retains discretion to accept "non-conforming applications" which do not fulfil these requirements). Following a reconsideration, the TRA must either uphold or vary the original decision.

The Secretary of State also has the power to intervene in reconsiderations of transitioned trade remedies that have been initiated by the TRA and to decide whether to vary, maintain or revoke the anti-dumping or countervailing amount applicable to the goods that are the subject of the reconsideration.

There is a right to appeal to the Upper Tribunal for review of certain reconsidered decisions. Interested parties may also appeal to the Upper Tribunal to review certain determinations and decisions made by the Secretary of State. In determining any such appeal, the Upper Tribunal is required to apply the same principles as would be applied by a court on an application for judicial review. Where the Upper Tribunal decides to set aside the whole or part of the reconsidered decision or determination, it must refer the matter back to the TRA or Secretary of State, as appropriate.

19. Has your jurisdiction's imposition of any trade remedies been challenged at the WTO? If so, what was the outcome? A general explanation of trends can be provided for jurisdictions involved in significant trade remedies dispute settlement.

None of the UK's trade remedies have been formally challenged via WTO dispute settlement since it withdrew from the EU and assumed responsibility for its trade remedies system. This is notwithstanding the Secretary of State's statement to Parliament on 29 June 2022 that "the decision to extend the [UK steel] safeguard on the five product categories departs from our international legal obligations under the relevant WTO agreement [...]".

Several WTO Members, including Brazil, Japan and India, have expressed concerns about the UK steel safeguard in the WTO Committee on Safeguards.

20. What authorities are responsible for enforcing customs laws and regulations

and what is their role?

The authorities responsible for enforcing customs laws and regulations in the UK are His Majesty's Revenue and Customs ("**HMRC**") and UK Border Force ("**UKBF**").

- HMRC is a non-Ministerial government department which is the UK's tax, payments and customs authority. HMRC is responsible for collecting all direct and indirect taxes in the UK, including customs and excise duties and Value-Added Tax ("**VAT**"). This authority has extensive civil and criminal enforcement powers in relation to customs laws and regulations. These include powers to enter and inspect premises; to inspect, examine and take account of any goods found on the premises; to order the production of documents; to search vehicles, articles and persons; to seize and detain goods; and to make arrests.
- UKBF is a law enforcement command in the Home Office which is responsible for customs controls at the UK's borders relating to the import and export of goods. Border Force officers designated as customs officials also have powers to search vehicles, articles and persons; to seize and detain goods; and to make arrests in relation to customs matters.

21. Can importers apply for binding rulings from the customs authority in advance of an import transaction? How can customs decisions be challenged?

Importers/exporters can apply for the following categories of binding rulings from HMRC in advance of a transaction concerning the import of goods to or the export of goods from the UK:

- Advance Origin Rulings are legally binding determinations by HMRC as to the origin of goods with respect to imports to/exports from Great Britain – the equivalent rulings for imports to/exports from Northern Ireland are called Binding Origin Rulings.
- Advance Tariff Rulings are legally binding determinations by HMRC as to which commodity code to use for imports to/exports from Great Britain – the equivalent for imports to/exports from Northern Ireland are called Binding Tariff Rulings.
- Advance Valuation Rulings are legally binding determinations by HMRC as to the correct method to use when valuing goods for customs (and related duty payment) purposes.

Taxpayers may write to HMRC to require a review of most of HMRC's customs decisions, including decisions on the above types of rulings. Following a review HMRC may either confirm, withdraw or vary the decision. Taxpayers may also appeal HMRC's customs decisions immediately to the First-Tier Tax Tribunal.

22. Where can information be found about import tariffs and other customs charges?

Information about the UK's import MFN tariffs may be found in the Tariff of the United Kingdom (available here), as provided for in the Customs Tariff (Establishment) (EU Exit) Regulations 2019.

The UK also maintains a searchable online tariff tool – the UK Integrated Online Tariff – which can be used to look up commodity codes, import tariffs and other customs charges (available here).

In accordance with the Windsor Framework (formerly known as the Protocol on Ireland/Northern Ireland), goods which are (i) moved into Northern Ireland by direct transport from a place other than the EU or another part of the UK, and (ii) "at risk" of subsequently being moved into the EU, are subject to EU tariffs. The UK has a separate Northern Ireland Online Tariff tool for such goods (available here).

23. Does your jurisdiction have any of the following features: a. Authorised Economic Operator (AEO) or equivalent programme? b.Mutual recognition arrangements (MRAs) with other jurisdictions in relation to their AEO programmes? c. Suspension of duties on any goods imports (for example, for goods for which there is no domestic production)? d. Allowing goods imports valued below a certain amount to enter duty free (de minimis shipments)?

A. The UK provides for two types of Authorised Economic Operator status:

- Authorised Economic Operator Customs Simplification ("**AEOC**") status enables entities established in Great Britain or Northern Ireland to benefit from faster application processes for customs simplification and authorisations, lower risks

scores for checks carried out on goods and documents, and waivers of guarantees. Additional benefits apply for traders established in Northern Ireland (including, e.g., priority customs control treatment for consignments).
- Authorised Economic Operator Security and Safety ("**AEOS**") status enables UK entities to benefit from lower risk scores, priority customs control treatment, and reduced requirements for entry and exit summary declarations.

B. The UK has several Mutual Recognition Arrangements in place for AEOS status, including with the EU, Japan, China, the US, Switzerland, New Zealand and Singapore.

C. The Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2019 provide for the reduction of the rate of import duty applicable to specified goods (as compared to the standard applicable rate) for a specified period. The reduced import duty, the specified goods, and the specified period for each specified good are set out in the Tariff Suspension Document as amended from time to time (available here).

D. There is a de minimis customs duty threshold of GBP 135 applicable to goods (other than alcoholic products, tobacco/tobacco products, perfumes and toilet waters) imported into the UK within one or more consignments. For goods entering Northern Ireland from other than the UK or the EU that are at risk of moving into the EU, and are therefore subject to EU customs duties, the de minimis threshold is EUR 150.

24. What free trade zones and facilities such as bonded warehouses are available in your jurisdiction?

The UK currently has three operational freeports (also known as "free zones") in Plymouth, Solent and Teesside. The UK also intends to set up five more freeports in England (East Midlands Freeport; Freeport East (Felixstowe and Harwich); Humber Freeport; Liverpool City Region Freeport; Thames Freeport), two in Scotland (Firth of Forth Green Freeport; Inverness and Cromarty Firth Green Freeport), and two in Wales (Anglesey Freeport; Celtic Freeport). More information about the UK's freeports may be found here.

The UK also allows the use of customs warehouses to delay the payment of customs duty and VAT until the goods are released to free circulation. These include public customs warehouses, which may be used to store goods by any person, and private customs warehouses, which may only be used to store goods by the person approved to operate that warehouse.

25. What are the domestic scrutiny and transparency arrangements before and during negotiations for a trade agreement? What domestic ratification procedures are required once a trade agreement is concluded?

The UK Government has committed to undertaking either a public consultation or call for input and to publish its response before commencing new FTA negotiations. It has also committed to publishing its negotiation objectives and a scoping assessment before negotiations begin.

In addition, the Government has committed to publishing regular updates during the negotiations (usually following substantive negotiation rounds).

Under the Constitutional Reform and Governance Act 2010 ("**CRaG**"), a treaty (including a trade agreement) must not be ratified unless the Government has laid it before Parliament and a period of 21 sitting days has passed without either House of Parliament having resolved against it. If the House of Commons votes against ratification, the Government may lay a statement explaining why the treaty should nevertheless be ratified and this is followed by a further 21 sitting day period in which the House of Commons may again resolve against ratification. If the House of Lords votes alone against ratification, the treaty may be ratified after the Government has laid the statement explaining why the treaty should nevertheless be ratified before Parliament. The Government may still ratify a treaty without satisfying these requirements if a government minister is of the opinion that, exceptionally, the treaty should still be ratified.

FTAs which include measures applicable to trade in agricultural products (other than agreements with only EU member states or the EU itself) must not be laid before Parliament under CRaG unless the Secretary of State has laid a report before Parliament explaining whether, or to what extent, those measures are consistent with the maintenance of UK standards relating to human, animal or plant life or health, animal welfare, or the environment. The Secretary of State is advised in this respect by the Trade and Agriculture Commission.

26. What are the domestic procedures for

local traders to request the government take action against measures of other jurisdictions that are inconsistent with WTO and/or FTA rules?

Other than the UK's trade remedies framework as set out above, the UK's domestic procedures enabling local traders to request the government take action against other jurisdictions' measures which may be inconsistent with WTO and/or FTA rules are limited. Businesses, trade associations and others may report trade barriers to the UK government using the Department for Business and Trade's trade barrier reporting tool (available here). The Department will aim to email a response within 5 working days.

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